

Assessor - Disabled Person's Exemption

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REQUIREMENTS

- Must be over the age of 17.
- Must be medically certified as 100% totally and permanently disabled by your doctor. *(The Assessor's Office will supply the necessary medical form. The form is copied at the end of this page.)*
- Must be able to state that either item A or B below is true:
 - a) None of my children under 18 years of age resided with me during the previous calendar year. The total taxable income of all sources of me, my spouse and any children aged 18 or less who resided with me did not exceed \$31,035 during the previous calendar year.
 - b) At least one of my children, who was under 18 years of age or who was totally and permanently disabled, resided with me during the previous calendar year. The total taxable income from all sources of me, my spouse and any other of my children residing with me did not exceed \$37,231 during the previous calendar year.
- **EXAMPLES OF TAXABLE INCOME WHICH IS COUNTED**
 - Wages, Salaries, Bonuses, Commissions, Fees, Tips
 - Military Pay
 - Dividends on Stock, Bonds or other
 - Interest on Tax Refunds
 - Interest on Bank Deposits, Bonds, Notes
 - Profits from business or profession
 - Share of partnership profits
 - Profits from sales or exchanges of real estate, securities, or other property
 - Industrial, civil service or other pensions, annuities, endowments
 - Rents and royalties from property, patents, etc.
 - Share of estate or trust income
 - Employer supplemental unemployment benefits
 - Prizes as awards, gambling gains
 - Refund of Federal and Arizona State income taxes
- **EXAMPLES OF NON-TAXABLE INCOME WHICH IS NOT COUNTED**
 - Disability and other benefits paid by the Veterans' Administration
 - Dividends on Veterans' Insurance paid to a widow or widower
 - Life insurance proceeds upon spouse's death
 - Workmen's compensation, insurance, damages, etc. for injury or sickness
 - Interest on Arizona State and municipal bonds
 - Federal social security benefits
 - Railroad retirement act benefits
 - Gift, inheritances, bequests
 - Benefits from Arizona Retirement System
 - In order to process your application for exemption, we will need:

- Copies of all of your spouse's income both taxable and non-taxable income for the year.
- Copies of all your income both taxable and non-taxable income for the year.
- Must not have property value (within the State of Arizona) that exceeds an assessed value of \$25,306. Assessed value can be found on your tax notice or Notice of Valuation card. It is a percentage of your actual value.
- **Must file an application between January 1 and the last working day of February.**

Example of Form

CERTIFICATION OF DISABILITY FOR PROPERTY TAX EXEMPTION MEDICAL CERTIFICATE FOR TOTAL AND PERMANENTLY DISABLED PERSONS

Qualification for disabled persons:

In order to qualify for the property tax exemption for disabled persons, a person must be totally and permanently disabled, either physically or mentally, resulting in that person's inability to engage in any substantial gainful activity. The disability must be expected to last for a continuous period of not less than twelve months. The person must also be certified as totally and permanently disabled by a competent medical authority, on the appropriate form, which can be obtained in the Assessor's Office. The information required on the form includes the following:

Applicant's Name:

Address:

Date of birth:

Marital Status:

The form is to be completed by the examining physician or psychiatrist, and include the following information:

Is disability considered to be total and permanent?

Date declared disabled?

Description of applicant's disability.

I hereby certify that the applicant's condition is as stated above.

Physician's or Psychiatrist's signature and date.

Type or print: Physician's or Psychiatrist's name

Address:

City, State, Zip:

Telephone number: